

### ABSTRACT OF DISCLOSURE

A method of through-etching a substrate that is simplified and by which the flow of ions can be kept to be regular during a plasma dry etching process, is provided. According to this method, a buffer layer is formed on a first plane of the substrate, a metal layer is formed on the buffer layer, an etching mask pattern is formed on a second plane opposite to the first plane, and the substrate is through-etched with the etching mask pattern as an etching mask. Preferably, the substrate is formed of a single-crystal silicon, the buffer layer is formed of silicon dioxide, and the metal layer is formed of aluminum.